

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Megan Mahon  
DOCKET NO.: 05-21477.001-R-1  
PARCEL NO.: 03-17-106-010-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Megan Mahon, the appellant, by attorney Joanne Elliott of Elliott & Associates of Des Plaines and the Cook County Board of Review (board).

The subject property consists of a one-year-old, two-story single-family dwelling of masonry construction and located in Wheeling Township, Cook County. The residence contains four and one half bathrooms, a finished basement, air conditioning, a fireplace and a three-car garage. The appellant claimed the subject contained 4,735 square feet of living area. The Assessor's records indicate 4,975 square feet. As evidence of the appellant's claim the appellant submitted a copy of a building plan for the subject disclosing a first floor with 2,776 square feet and a second floor with 1,959 square feet. The Assessor's records indicate the subject contains 4,976 square feet of living area. The building dimensions are unreadable. The site plan discloses two-story open areas extending into the second floor, namely the foyer area and the family room. Two story open space is counted as interior living area based on an outside measurement of the building by the Assessor. Therefore, the PTAB finds the appellant's evidence is insufficient to support a claim of incorrect living area. The PTAB finds the best evidence of building area is the Assessor's figure and therefore, the PTAB finds the property contains 4,976 square feet. Also, the subject has been assigned a partial occupancy factor of 83.8%. For equity comparison purposes the subject will be assessed as fully occupied.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within a

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 6,400  
IMPR. \$59,528  
TOTAL: \$65,928

Subject only to the State multiplier as applicable.

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quarter mile of the subject. These properties consist of two-story single-family dwellings of frame, masonry or frame and masonry construction and range in age from one to four years. The comparables have two or three bathrooms with half-baths and full or partial basements. The homes are air-conditioned, have fireplaces and three-car garages. The comparables contain between 3,871 and 4,600 square feet of living area and have improvement assessments ranging from \$50,521 to \$65,040 or from \$12.41 to \$14.14 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final fully occupied improvement assessment of \$71,036, or \$14.28 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within three blocks of the subject. The comparables consist of two-story single-family dwellings of masonry construction and range in age from one to four years. The comparables contain three or four bathrooms with half-baths, full basements, one finished; all have air conditioning, fireplaces and three or four-car garages. Comparables one and two are assigned partial occupancy factors but will be analyzed with full assessments. The comparables range in size from 4,389 to 4,825 square feet of living area and have improvement assessments of between \$62,626 and \$92,057 or from \$14.27 to \$20.54 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's comparables one, two and three and the appellant's comparables one, three and four are the comparables more similar to the subject but with differences in living area, construction and location to be considered. These properties have improvement assessments ranging from \$12.41 to \$20.54 per square foot of living area. The subject's per square foot improvement assessment of \$14.28 is within this range of properties. The PTAB gives less weight to the remaining comparables because they are less similar to the subject in

living area. After considering the differences and similarities in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.